Double Taxation Relief Act (Northern Ireland) 1923 [F1]

1923 CHAPTER 14

An Act to give the force of Law to the consent of the Government of Northern Ireland to certain arrangements for Relief in respect of Double Taxation as between Northern Ireland and the Irish Free State. [22nd June 1923]

WHEREAS, in pursuance of sub-section (4) (*b*) of section five of the Irish Free State (Consequential Provisions) Act, 1922 (Session 2), the Government of Northern Ireland has given its consent to the extension to Northern Ireland of the arrangements which are set forth, as so extended, in the Schedule to this Act, being arrangements made in pursuance of the said section and specified in a declaration of His Majesty in Council dated the twenty-ninth day of March, nineteen hundred and twenty-three (in this Act referred to as ““the scheduled arrangements”):

And whereas the scheduled arrangements relate to Estate Duty and Stamp Duties, which are taxes within the powers of the Parliament of Northern Ireland, and it is necessary that the said consent to the extension of the scheduled arrangements to Northern Ireland should have the force of law therein:

Annotations:
F1 1938 c.25; 1949 c.41 . Functions transf. SI 1973/2163

1 Effect of consent to scheduled arrangements.

The consent given by the Government of Northern Ireland to the scheduled arrangements shall have the force of law in Northern Ireland as from the twenty-ninth day of March nineteen hundred and twenty-three.

2 Short title.

This Act may be cited as the Double Taxation Relief Act (Northern Ireland), 1923.